

Interstate TRS Fund
 4050 Crums Mill Rd, Suite
 303
 Harrisburg, PA 17112-4402
 US
 717-585-6605
 trs@rolkaloube.com

Invoice
 83184360000



BILL TO

831843
 Simple Voip LLC
 Park West 80 250 Pehle
 Ave
 Ste 200
 Saddle Brook, NJ 07663

DATE
 07/12/2019

PLEASE PAY
\$55,028.76

DUE DATE
 08/09/2019

DATE	ACTIVITY	DESCRIPTION	AMOUNT
	Assessment	2019-2020 obligation for period 1 of 12 (Against an annual assessment of \$708,345.12)	59,028.76
		PAYMENT	4,000.00
		TOTAL DUE	\$55,028.76

THANK YOU.

EXHIBIT *A*

Interstate TRS Fund
 4050 Crums Mill Rd, Suite
 303
 Harrisburg, PA 17112-4402
 US
 717-585-6605
 trs@rolkaloube.com

Invoice
 83184360001



BILL TO

831843
 Simple Voip LLC
 Park West 80 250 Pehle
 Ave
 Ste 200
 Saddle Brook, NJ 07663

DATE
 08/09/2019

PLEASE PAY
\$59,028.76

DUE DATE
 09/06/2019

DATE	ACTIVITY	DESCRIPTION	AMOUNT
	Assessment	2019-2020 obligation for period 2 of 12 (Against an annual assessment of \$708,345.12)	59,028.76

TOTAL DUE **\$59,028.76**

THANK YOU.

EXHIBIT *A*

Interstate TRS Fund
 4050 Crums Mill Rd, Suite
 303
 Harrisburg, PA 17112-4402
 US
 717-585-6605
 trs@rolkaloube.com

Invoice
 83184360002



BILL TO

831843
 Simple Voip LLC
 Park West 80 250 Pehle
 Ave
 Ste 200
 Saddle Brook, NJ 07663

DATE
 09/06/2019

PLEASE PAY
\$59,028.76

DUE DATE
 10/04/2019

DATE	ACTIVITY	DESCRIPTION	AMOUNT
	Assessment	2019-2020 obligation for period 3 of 12 (Against an annual assessment of \$708,345.12)	59,028.76

TOTAL DUE

\$59,028.76

THANK YOU.

EXHIBIT *A*

Interstate TRS Fund
 4050 Crums Mill Rd, Suite
 303
 Harrisburg, PA 17112-4402
 US
 717-585-6605
 trs@rolkaloube.com

Invoice
 83184360003



BILL TO

831843
 Simple Voip LLC
 Park West 80 250 Pehle
 Ave
 Ste 200
 Saddle Brook, NJ 07663

DATE
 10/04/2019

PLEASE PAY
\$59,028.76

DUE DATE
 11/01/2019

DATE	ACTIVITY	DESCRIPTION	AMOUNT
	Assessment	2019-2020 obligation for period 4 of 12 (Against an annual assessment of \$708,345.12)	59,028.76

TOTAL DUE

\$59,028.76

THANK YOU.

EXHIBIT *A*

Interstate TRS Fund
 4050 Crums Mill Rd, Suite
 303
 Harrisburg, PA 17112-4402
 US
 717-585-6605
 trs@rolkaloube.com

Invoice
 83184360006



BILL TO

831843
 Simple Voip LLC
 Park West 80 250 Pehle
 Ave
 Ste 200
 Saddle Brook, NJ 07663

DATE
 11/01/2019

PLEASE PAY
\$59,028.76

DUE DATE
 12/06/2019

DATE	ACTIVITY	DESCRIPTION	AMOUNT
	Assessment	2019-2020 obligation for period 5 of 12 (Against an annual assessment of \$708,345.12)	59,028.76

TOTAL DUE

\$59,028.76

THANK YOU.

EXHIBIT *A*

Interstate TRS Fund
 4050 Crums Mill Rd, Suite
 303
 Harrisburg, PA 17112-4402
 US
 717-585-6605
 trs@rolkaloube.com

Invoice
83184360009



BILL TO

831843
 Simple Voip LLC
 Park West 80 250 Pehle
 Ave
 Ste 200
 Saddle Brook, NJ 07663

DATE
 11/25/2019

PLEASE PAY
\$413,201.32

DUE DATE
 11/25/2019

DATE	ACTIVITY	DESCRIPTION	AMOUNT
	Assessment	2019-2020 request obligation bill in full (Annual assessment of \$708,345.12)	413,201.32

TOTAL DUE **\$413,201.32**

THANK YOU.

EXHIBIT *A*



U.S. DEPARTMENT OF THE TREASURY
BUREAU OF THE FISCAL SERVICE
WASHINGTON, DC 20227

ACTING ON BEHALF OF
FEDERAL COMMUNICATIONS COMMISSION (FCC)
CERTIFICATE OF INDEBTEDNESS

Simple VOIP, LLC
Park West 80 250 Pehle Ave
STE 200
Saddle Brook, NJ 07663
EIN: 46-4975837

I hereby certify, as part of my duties with the U.S. Department of the Treasury, Bureau of the Fiscal Service, Disbursement and Debt Management (Treasury), including referring matters to the U.S. Department of Justice (DOJ) for litigation, I am a custodian of records of certain files sent by the Federal Communications Commission (FCC) to Treasury for collection actions. As a custodian of records for Treasury, I have care and custody of records relating to the four(4) debts owed by Simple VOIP, LLC., (DEBTOR) to FCC.

The information contained in this Certificate of Indebtedness is based on documents created by an employee or contractor of FCC based on his/her knowledge at or near the time the events were recorded, including the review of the delinquency of overpayments, or by an employee or contractor of Treasury based on his/her knowledge at or near the time the events were recorded, including the review of the delinquency of overpayments. Treasury's regular business practice is to receive, store and rely on the documents provided by FCC, when debts are referred to Treasury for collection activities. Further, I certify that I am familiar with Treasury's record keeping practices, including the receipt of files from FCC.

Debt #1-TRFM12635449

On August 9, 2019, FCC determined the DEBTOR was delinquent for regulatory fees for fiscal year 2019 in the amount of \$704,345.12. FCC referred the debt to Treasury for collection on December 4, 2019.

On July 14, 2023, Treasury referred the debt to DOJ for litigation and collection in the amount due of \$704,345.12 with a daily interest of \$115.78 and daily penalty of \$115.78. As of July 18, 2023, the DEBTOR is indebted to the United States in the amounts stated as follows:

Principal:	\$ 704,345.12
Interest(@6.00%):	\$ 155,453.82
Penalty (@6.00%):	\$ 166,611.39
Admin Fees:	\$ 370,544.76
Total:	\$1,396,955.09

EXHIBIT *B*



U.S. DEPARTMENT OF THE TREASURY
BUREAU OF THE FISCAL SERVICE
WASHINGTON, DC 20227

ACTING ON BEHALF OF
FEDERAL COMMUNICATIONS COMMISSION (FCC)
CERTIFICATE OF INDEBTEDNESS

Debt #2-TRFM13867115

On September 28, 2020, FCC determined the DEBTOR was delinquent for regulatory fees for fiscal year 2020 in the amount of \$196,157.00. FCC referred the debt to Treasury for collection on January 29, 2021.

On July 14, 2023, Treasury referred the debt to DOJ for litigation and collection in the amount due of \$196,157.00 with a daily interest of \$10.75 and daily penalty of \$32.24. As of July 18, 2023, the DEBTOR is indebted to the United States in the amounts stated as follows:

Principal:	\$ 196,157.00
Interest(@2.00%):	\$ 11,013.75
Penalty (@6.00%):	\$ 82,094.13
Admin Fees:	\$ 104,373.92
Total:	\$ 393,638.80

Debt #3-TRFM13040510

On September 27, 2019, FCC determined the DEBTOR was delinquent for regulatory fees for fiscal year 2019 in the amount of \$ 80,801.00. FCC referred the debt to Treasury for collection on January 25, 2020.

On July 14, 2023, Treasury referred the debt to DOJ for litigation and collection in the amount due of \$80,801.00 with a daily interest of \$ 2.21 and daily penalty of \$ 13.28. As of July 18, 2023, the DEBTOR is indebted to the United States in the amounts stated as follows:

Principal:	\$ 80,801.00
Interest(@1.00%):	\$ 3,080.74
Penalty (@6.00%):	\$ 38,687.34
Admin Fees:	\$ 44,225.96
Total:	\$ 166,795.04



U.S. DEPARTMENT OF THE TREASURY
BUREAU OF THE FISCAL SERVICE
WASHINGTON, DC 20227

ACTING ON BEHALF OF
FEDERAL COMMUNICATIONS COMMISSION (FCC)
CERTIFICATE OF INDEBTEDNESS

Debt #4-TRFM13903237

On October 13, 2019, FCC determined the DEBTOR was delinquent for regulatory fees for fiscal year 2019 in the amount of \$493.86. FCC referred the debt to Treasury for collection on March 18, 2021.

On July 14, 2023, Treasury referred the debt to DOJ for litigation and collection in the amount due of \$493.86 with a daily interest of \$ 0.06 and daily penalty of \$ 0.08. As of July 18, 2023, the DEBTOR is indebted to the United States in the amounts stated as follows:

Principal:	\$ 493.86
Interest(@4.50%):	\$ 68.55
Penalty (@6.00%):	\$ 69.33
Admin Fees:	\$ 227.95
Total:	\$ 859.69

The balances stated in the four(4) debts listed above totaling \$ **1,958,248.62** are current as of July 18, 2023, including any applicable interest, penalties, administrative fees, and Treasury & DOJ fees (pursuant to 31 U.S.C. §§ 3717(e) and 3711(g)(6), (7); 31 C.F.R. 285.12(j) and 31 C.F.R. 901.1(f); and 28 U.S.C. § 527 note).

Pursuant to 28 U.S.C. § 1746(2), I certify under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief based upon information provided by the FCC and information contained in Treasury's records.

X *Natalie Stubbs*

Natalie Stubbs
Financial Program Specialist
U.S. Department of the Treasury
Bureau of the Fiscal Service
Date: 07/18/2023

United States Department of Justice
 Nationwide Central Intake Facility (NCIF)
 2 Constitution Square
 145 N. Street, NE 6W.316
 Washington, DC 20530



July 25, 2023

Simple VOIP LLC
 Park West 80 250 Pehle Ave
 Saddle Brook, NJ 07663

Re: Case Name US VS Simple VOIP
Account Number: 2023A49098/001
Total Amount Due: \$1,396,955.09
Payment Due Date: Immediately

This is a demand for payment of the above-referenced debt. If you are currently represented by an attorney, please advise this office so that future correspondence may be directed to your attorney.

Dear Simple VOIP LLC :

The DEPARTMENT OF THE TREASURY has referred your debt in the above referenced amount to the United States Attorney Office/ District to initiate a federal court legal action against you and may obtain a civil judgment in the United States District Court for the collection of this debt. In the event an action is filed, that office will seek additional costs and fees which will be added to your debt.

To avoid legal action against you and further increases to the amount you owe, you should pay this debt in full, immediately upon receipt of this letter, or contact the United States Attorney Office / District at 973-297-2001 to discuss this debt. If you or your attorney does not contact this office the following may occur:

- The federal court can enter a judgment ordering you to pay. Judgments do not expire and may appear on your credit report.
- A lien may be placed on any property you own, which means you cannot sell or transfer your property until the debt has been paid in full.
- Enforcement of the judgment may include attachment or execution of your non-exempt personal property, offset of your federal tax refund, and garnishment of your wages.

Act now and prevent the above actions from happening to you.

How do you pay your debt?

- **Pay Online:** Visit <https://pay.gov/public/form/start/5137251>
- **Pay by Mail:** Send a check or money order payable to the U.S. Department of Justice in the enclosed, self-addressed envelope and include your name and the above referenced account number on the face of your check. To pay by debt card, use the form on the back of this letter.

Sincerely,
 United States Department of Justice
 Debt Collection Management
 Nationwide Central Intake Facility

EXHIBIT C

Debt Card Type _____
Card No. _____
Expiration Date _____
Payment Amount _____

If payment amount is not indicated, I authorize the
Department of Justice to charge my card for the payment
amount due.

Signature _____

☐ Check here for change of address and notate below.

Account Number	2023A49098/001
Name	Simple VOIP LLC
Payment Due Date	Immediately
Total Amount Due	\$1,396,955.09
Amount Enclosed	

MAIL COUPON TO;
US DEPARTMENT OF JUSTICE
NATIONWIDE CENTRAL INTAKE FACILITY
P.O. Box 790363
St. Louis, MO 63179-0363

EXHIBIT C

Federal Communications Commission
Office of the Managing Director
Revenue & Receivables Operation
P.O. Box 970014
St. Louis, MO 63197-0014



INVOICE

Centralized Receivables Service

CRS INVOICE NUMBER: 11610058759

INVOICE DATE: 11/24/2020

AGENCY REFERENCE: FCC_R20P831843_BRF

SIMPLE VOIP LLC
PARK WEST 80 250 PEHLE AVE
STE 200
SADDLE BROOK, NJ 07663

DESCRIPTION	AMOUNT
This demands payment of a debt owed to the United States for annual regulatory fees. You did not pay the full amount by the published due date, and the unpaid amount is now delinquent. Your debt includes a penalty equal to 25% of the amount not paid. Title: 2020 Wireline Bill - 831843. To view the original FCC Regulatory Fee bill, access your account at https://www.fcc.gov/redlight	\$245,817.41
TOTAL AMOUNT DUE	\$245,817.41

Payment in full is due now. If you have any questions concerning this invoice, contact the Centralized Receivables Service at 1-855-549-4284. The Centralized Receivables Service is a service provided by the U.S. Department of the Treasury to Federal agencies to assist in the management of accounts receivables.

Federal agencies are generally required to assess interest, administrative costs and penalties on past due amounts. Interest accrues at the annual rate of 2% on any amount outstanding from 09/28/2020. Administrative costs include processing and handling of unpaid balances. A penalty will be assessed at the annual rate of 6% on any amount outstanding after 91 days from 09/28/2020. The Total Amount Due may include interest, penalty, and administrative costs.

If you fail to pay the full amount within 60 days from the date of this invoice, the Centralized Receivables Service will refer your debt(s) to the U.S. Department of the Treasury's Debt Management Services (DMS) for collection, at which time additional administrative fees of up to 30% will be added to your debt (s). In addition, DMS may take any or all of the following actions:

- Reduce any eligible Federal and State payments due to you.
- Refer your debt(s) to a private collection agency, which could result in increased costs to you.
- Refer your debt(s) to the U.S. Department of Justice to initiate litigation.
- Report the indebtedness to national credit bureaus.
- Report your debt(s) to the IRS as potential income.

EXHIBIT D

You have the right to inspect and copy records related to this invoice and request a review of the determination of the amount due. You also have the right to enter into a reasonable repayment agreement that is acceptable to the agency.

If additional rights and notifications apply to you, you will find a reference page immediately following this Invoice. Unless otherwise specified in the attached reference page, if you wish to exercise any of your rights, we must receive your request on or before 60 days from the date of this Invoice.

Questions or requests to exercise any of your rights should be directed to the Centralized Receivables Service at 1-855-549-4284, or in writing at the following address:

Federal Communications Commission
Office of the Managing Director
Revenue & Receivables Operation
P.O. Box 970014
St. Louis, MO 63197-0014

Your prompt attention to this matter is appreciated.

CRS Payment Servicing Specialist
1-855-549-4284

**Please see the PAYMENT OPTIONS page.
Thank you for your timely payment!**

ADDITIONAL NOTIFICATIONS OF YOUR RIGHTS

Federal Salary Offset and Right to a Hearing: If you are a Federal employee and you do not pay or take other action to resolve your debt(s) with the United States government, your net disposable Federal pay will be subject to offset of up to 15% beginning in the pay period shortly after your debt is submitted to the U. S. Department of the Treasury for offset. The deductions will continue every pay period until your debt, including interest, penalties, and other costs, is paid in full. Amounts paid on or deducted for the debt which are later waived or found not owed will be promptly refunded to you, unless contractual or statutory provisions to the contrary apply.

Before salary offset begins, Federal employees are entitled to an opportunity for a hearing with an independent official. If you wish for a hearing to dispute the existence of the debt, the amount of the debt, or the amount of the payroll deduction, you must file a written request for a hearing no later than 30 days from the date of this notice. The timely filing of a petition for a hearing will stay the commencement of collection proceedings.

If you are currently not a Federal employee, but become one, you must exercise your right to an opportunity for a hearing within 30 days of the commencement of your Federal employment. You will not receive additional notification regarding the right to a hearing.

To request a hearing, you must send a written petition or statement, signed by you and fully identifying and explaining all the facts, evidence and witnesses, that support your position as to why the creditor agency's determination of the amount due is in error, to:

Federal Communications Commission
Office of the Managing Director
Revenue & Receivables Operation
P.O. Box 970014
St. Louis, MO 63197-0014

Any knowingly false or frivolous claim or statements, representations, or evidence may subject you to (1) disciplinary procedures appropriate under 5 U.S.C. Chapter 75 and 5 C.F.R Part 752, or any other applicable statutes and regulations; (2) civil penalties under the False Claims Act, 31 U.S.C. 3729-3731 or any other applicable statutory authority; and (3) criminal penalties under 18 U.S.C. 286, 287, 1001, and 1002, or any other applicable statutory authority.

Administrative Wage Garnishment: If you do not pay or take other action to resolve your debt with the United States government, and your debt is submitted to the U.S. Department of the Treasury for continued collection, your wages may be subject to garnishment. Before garnishing your wages, you will be provided a separate notice and additional opportunity to respond to the garnishment action.

Denial of Future Federal Loans and Privileges: If your delinquent debt with the United States government is reported to a credit bureau, your credit rating could be adversely affected. In addition, delinquency is a bar to obtaining Federal loans and other privileges. Except in limited circumstances, Federal agencies and their lenders are prohibited from approving your application for Federal direct, insured, or guaranteed loans until you resolve your outstanding delinquent debt.

Bankruptcy: If you have filed a petition for bankruptcy and the automatic bankruptcy stay is in effect, please notify the Centralized Receivables Service so that collection efforts on your account can be terminated. Please notify us of the stay by sending a copy of your filed and approved bankruptcy petition to:

Federal Communications Commission
Office of the Managing Director
Revenue & Receivables Operation
P.O. Box 970014
St. Louis, MO 63197-0014

Waiver Process: Under sections 1.1159 and 1.1166 of the Commission's rules, a request for a waiver of a regulatory fee with a petition to defer payment, properly supported by the required documentation, must be filed with the Secretary, Federal Communications Commission, Attention: Managing Director, 445 12th St, SW, Washington, D.C. 20554 by mailing or otherwise delivering a hard copy of the documents to Office of the Secretary.

EXHIBIT **D**

PAYMENT OPTIONS

You have the following options to make full payment of the amount due:

Pay.Gov eBilling: Make an on-line payment 24 hours a day/7 days a week using your checking/savings account or debit card at the Federal Government's secure Pay.gov website:



*eBilling: <https://pay.gov/public/accesscode/>
Use Access Code: 394790844

*Contact CRS at 1-855-549-4284 to receive your Security Answer if it is unknown.

Payment by Phone: Make a payment by calling 1-855-549-4284 between the hours of 7 AM and 7 PM Central Time, Monday through Friday, excluding Holidays. Please have your checking/savings account or debit card information available before calling.

Payment by Wire Transfer: Make an immediate payment through your financial institution via the Federal Reserve Bank's Fedwire system. Please follow the Fedwire Instructions page or contact the Centralized Receivables Service for more information on payment by Wire Transfer.

Contact the Centralized Receivables Service at 1-855-549-4284
with any questions about this invoice or available payment options.

EXHIBIT D

Fedwire Instructions

Please provide the following instructions to your Financial Institution for the remittance of Fedwire payments to Federal Communications Commission, Office of the Managing Director, Revenue & Receivables Operation.

Fedwire Field Tag	Fedwire Field Name	Required Information
{1510}	Type/Subtype	1000
{2000}	Amount	
{3400}	Receiver ABA routing number *	021030004
{3400}	Receiver ABA short name	TREAS NYC
{3600}	Business Function Code	CTR (or CTP)
{4200}	Beneficiary Identifier (account number)	0270000001003
{4200}	Beneficiary Name	Revenue & Receivables Operation
{5000}	Originator	SIMPLE VOIP LLC
{6000}	Originator to Beneficiary Information - Line 1	11610058759
{6000}	Originator to Beneficiary Information - Line 2	FCC_R20P831843_BRF
{6000}	Originator to Beneficiary Information - Line 3	
{6000}	Originator to Beneficiary Information - Line 4	

* The financial institution address for Treasury's routing number is 33 Liberty Street, New York, NY 10045

Questions regarding these instructions should be directed to CRS at **1-855-549-4284**.

EXHIBIT 

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Federal Communications Commission
Office of the Managing Director
Revenue & Receivables Operation
P.O. Box 970014
St. Louis, MO 63197-0014



PAST DUE NOTICE

Centralized Receivables Service

CRS INVOICE NUMBER: 11610058759
INVOICE DATE: 11/24/2020
DATE OF THIS NOTICE: 12/28/2020
AMOUNT DUE: \$246,166.14
AGENCY REFERENCE: FCC_R20P831843_BRF

SIMPLE VOIP LLC
PARK WEST 80 250 PEHLE AVE
STE 200
SADDLE BROOK, NJ 07663

Please disregard this notice if you have already paid your debt(s) in full or contacted us and made other payment arrangements.

According to our records, you have not paid your debt(s) owed to the Federal Communications Commission. Payment is past due, and the total balance due as of the date of this notice is \$246,166.14. This includes principal and accrued interest, administrative costs, and penalties if applicable.

Principal balance: \$196,157.00
Interest at 2% per annum: \$969.89
Penalties: \$49,039.25
Total due: \$246,166.14

This demands payment of a debt owed to the United States for annual regulatory fees. You did not pay the full amount by the published due date, and the unpaid amount is now delinquent. Your debt includes a penalty equal to 25% of the amount not paid.

Federal agencies are generally required to assess interest, administrative costs and penalties on past due amounts. Interest accrues at the annual rate of 2% on any amount outstanding from 09/28/2020. Administrative costs include processing and handling of unpaid balances. A penalty will be assessed at the annual rate of 6% on any amount outstanding after 91 days from 09/28/2020. You can avoid further assessment of any charges, if we receive payment for the above amount immediately.

Your Invoice, dated 11/24/2020, previously notified you of the additional collection actions that may be taken against you if you fail to pay the full amount within 60 days from the date of the Invoice. In addition, we previously notified you of all your rights with respect to the amount owed.

Unless otherwise specified in the prior notice, if you wish to exercise any of your rights, we must receive your request on or before 30 days from the date of this notice.

Questions or requests to exercise any of your rights should be directed to the Centralized Receivables Service at 1-855-549-4284, or by writing to the following address:

Federal Communications Commission
Office of the Managing Director
Revenue & Receivables Operation
P.O. Box 970014
St. Louis, MO 63197-0014

Your prompt attention to this matter is appreciated.

CRS Payment Servicing Specialist
1-855-549-4284

Please see the PAYMENT OPTIONS page.

Version 1 of 2

Original Bill

FCC FORM 159-W
INTERSTATE TELEPHONE SERVICE PROVIDER WORKSHEET

Payer Name: Simple Voip LLC		Filer 499 ID (FCC Form 499-A, Line 101): 831843
Bill Number: R19P831843		
Calendar Year 2018 Revenue Information		
1	Service provided by U.S. carriers that both originates and terminates in foreign points. FCC Form 499-A, Line 412 (e)	\$2,314,471.20
2	Interstate end-user revenues from all telecommunications services. FCC Form 499-A, Line 420 (d)	\$0.00
3	International end-user revenues from all telecommunications and IVoIP services except international-to-international. FCC Form 499-A, Line 420 (e)	\$23,174,738.00
4	Total interstate and international end-user revenues (Sum of lines 1, 2 and 3.) Note: Also enter this number on Block (28A) - FCC Code 1.	\$25,489,209.20
5	End-user interstate mobile service monthly and activation charges. FCC Form 499-A, Line 409 (d)	\$0.00
6	End-user international mobile service monthly and activation charges. FCC Form 499-A, Line 409 (e)	\$0.00
7	End-user interstate mobile service message charges including roaming charges but excluding toll charges. FCC Form 499-A, Line 410 (d)	\$0.00
8	End-user international mobile service message charges including roaming charges but excluding toll charges. FCC Form 499-A, Line 410 (e)	\$0.00
9	End-user interstate satellite service. FCC Form 499-A, Line 416 (d)	\$0.00
10	End-user international satellite service. FCC Form 499-A, Line 416 (e)	\$0.00
11	Surcharges on mobile and satellite services identified as recovering universal service contributions and included in Line 403 (d) or 403 (e) on your FCC Form 499-A. Note: You may not include surcharges applied to local or toll services, nor any surcharges identified as intrastate surcharges.	\$0.00
12	Interstate and international revenues from resellers that do not contribute to USF. FCC Form 499-A, Line 511 (b)	\$0.00
13	Total excluded end-user revenues. (Sum of lines 5 through 12.) Note: Also enter this number on Block (29A) - FCC Code 2.	\$0.00
14	Total subject revenues. (Line 4 minus Line 13.) Also enter this number on Block (25A) - Quantity. Please round to nearest dollar.	\$25,489,209.00
15	Interstate telecommunications service provider fee factor	0.00317
16	2019 Regulatory Fee (Line 14 times Line 15). You are exempt from filing if the sum of all regulatory fees due on Line 16 is less than \$10. If you file, using this form, you must also complete an FCC Form 159, and include a copy of this FCC Form 159-W with your filing.	\$80,801.00

FCC FORM 159-W
August 2008

Approved by OMB
3060-0589

USAC File Date: 04/01/2019
USAC Version Number: 0

EXHIBIT 

Version 2 of 2

FCC FORM 159-W
INTERSTATE TELEPHONE SERVICE PROVIDER WORKSHEET

Payer Name: Simple Voip LLC		Filer 499 ID (FCC Form 499-A, Line 101): 831843
Bill Number: R19P831843		
Calendar Year 2018 Revenue Information		
1	Service provided by U.S. carriers that both originates and terminates in foreign points. FCC Form 499-A, Line 412 (e)	\$2,314,471.20
2	Interstate end-user revenues from all telecommunications services. FCC Form 499-A, Line 420 (d)	\$0.00
3	International end-user revenues from all telecommunications and IVoIP services except international-to-international. FCC Form 499-A, Line 420 (e)	\$23,174,738.00
4	Total interstate and international end-user revenues (Sum of lines 1, 2 and 3.) Note: Also enter this number on Block (28A) - FCC Code 1.	\$25,489,209.20
5	End-user interstate mobile service monthly and activation charges. FCC Form 499-A, Line 409 (d)	\$0.00
6	End-user international mobile service monthly and activation charges. FCC Form 499-A, Line 409 (e)	\$0.00
7	End-user interstate mobile service message charges including roaming charges but excluding toll charges. FCC Form 499-A, Line 410 (d)	\$0.00
8	End-user international mobile service message charges including roaming charges but excluding toll charges. FCC Form 499-A, Line 410 (e)	\$0.00
9	End-user interstate satellite service. FCC Form 499-A, Line 416 (d)	\$0.00
10	End-user international satellite service. FCC Form 499-A, Line 416 (e)	\$0.00
11	Surcharges on mobile and satellite services identified as recovering universal service contributions and included in Line 403 (d) or 403 (e) on your FCC Form 499-A. Note: You may not include surcharges applied to local or toll services, nor any surcharges identified as intrastate surcharges.	\$0.00
12	Interstate and international revenues from resellers that do not contribute to USF. FCC Form 499-A, Line 511 (b)	\$0.00
13	Total excluded end-user revenues. (Sum of lines 5 through 12.) Note: Also enter this number on Block (29A) - FCC Code 2.	\$0.00
14	Total subject revenues. (Line 4 minus Line 13.) Also enter this number on Block (25A) - Quantity. Please round to nearest dollar.	\$25,489,209.00
15	Interstate telecommunications service provider fee factor	0.00317
16	2019 Regulatory Fee (Line 14 times Line 15). You are exempt from filing if the sum of all regulatory fees due on Line 16 is less than \$10. If you file, using this form, you must also complete an FCC Form 159, and include a copy of this FCC Form 159-W with your filing.	\$80,801.00

FCC FORM 159-W
August 2008

Approved by OMB
3060-0589

USAC File Date: 11/04/2019
USAC Version Number: 1

EXHIBIT 

Federal Communications Commission
Office of the Managing Director
Revenue & Receivables Operation
P.O. Box 970014
St. Louis, MO 63197-0014



INVOICE

Centralized Receivables Service

CRS INVOICE NUMBER: 11610046804

INVOICE DATE: 11/20/2019

AGENCY REFERENCE: FCC_R19P831843_BRF

SIMPLE VOIP LLC
PARK WEST 80 250 PEHLE AVE
STE 200
SADDLE BROOK, NJ 07663

DESCRIPTION	AMOUNT
This demands payment of a debt owed to the United States for annual regulatory fees. You did not pay the full amount by the published due date, and the unpaid amount is now delinquent. Your debt includes a penalty equal to 25% of the amount not paid. Title: 2019 Wireline Bill - 831843. To view the original FCC Regulatory Fee bill, access your account at https://www.fcc.gov/redlight	\$101,122.45
TOTAL AMOUNT DUE	\$101,122.45

Payment in full is due now. If you have any questions concerning this invoice, contact the Centralized Receivables Service at 1-855-549-4284. The Centralized Receivables Service is a service provided by the U.S. Department of the Treasury to Federal agencies to assist in the management of accounts receivables.

Federal agencies are generally required to assess interest, administrative costs and penalties on past due amounts. Interest accrues at the annual rate of 1% on any amount outstanding from 09/27/2019. Administrative costs include processing and handling of unpaid balances. A penalty will be assessed at the annual rate of 6% on any amount outstanding after 91 days from 09/27/2019. The Total Amount Due may include interest, penalty, and administrative costs.

If you fail to pay the full amount within 60 days from the date of this invoice, the Centralized Receivables Service will refer your debt(s) to the U.S. Department of the Treasury's Debt Management Services (DMS) for collection, at which time additional administrative fees of up to 30% will be added to your debt (s). In addition, DMS may take any or all of the following actions:

- Reduce any eligible Federal and State payments due to you.
- Refer your debt(s) to a private collection agency, which could result in increased costs to you.
- Refer your debt(s) to the U.S. Department of Justice to initiate litigation.
- Report the indebtedness to national credit bureaus.
- Report your debt(s) to the IRS as potential income.

EXHIBIT

You have the right to inspect and copy records related to this invoice and request a review of the determination of the amount due. You also have the right to enter into a reasonable repayment agreement that is acceptable to the agency.

If additional rights and notifications apply to you, you will find a reference page immediately following this Invoice. Unless otherwise specified in the attached reference page, if you wish to exercise any of your rights, we must receive your request on or before 60 days from the date of this Invoice.

Questions or requests to exercise any of your rights should be directed to the Centralized Receivables Service at 1-855-549-4284, or in writing at the following address:

Federal Communications Commission
Office of the Managing Director
Revenue & Receivables Operation
P.O. Box 970014
St. Louis, MO 63197-0014

Your prompt attention to this matter is appreciated.

CRS Payment Servicing Specialist
1-855-549-4284

**Please see the PAYMENT OPTIONS page.
Thank you for your timely payment!**

EXHIBIT 

ADDITIONAL NOTIFICATIONS OF YOUR RIGHTS

Federal Salary Offset and Right to a Hearing: If you are a Federal employee and you do not pay or take other action to resolve your debt(s) with the United States government, your net disposable Federal pay will be subject to offset of up to 15% beginning in the pay period shortly after your debt is submitted to the U. S. Department of the Treasury for offset. The deductions will continue every pay period until your debt, including interest, penalties, and other costs, is paid in full. Amounts paid on or deducted for the debt which are later waived or found not owed will be promptly refunded to you, unless contractual or statutory provisions to the contrary apply.

Before salary offset begins, Federal employees are entitled to an opportunity for a hearing with an independent official. If you wish for a hearing to dispute the existence of the debt, the amount of the debt, or the amount of the payroll deduction, you must file a written request for a hearing no later than 30 days from the date of this notice. The timely filing of a petition for a hearing will stay the commencement of collection proceedings.

If you are currently not a Federal employee, but become one, you must exercise your right to an opportunity for a hearing within 30 days of the commencement of your Federal employment. You will not receive additional notification regarding the right to a hearing.

To request a hearing, you must send a written petition or statement, signed by you and fully identifying and explaining all the facts, evidence and witnesses, that support your position as to why the creditor agency's determination of the amount due is in error, to:

Federal Communications Commission
Office of the Managing Director
Revenue & Receivables Operation
P.O. Box 970014
St. Louis, MO 63197-0014

Any knowingly false or frivolous claim or statements, representations, or evidence may subject you to (1) disciplinary procedures appropriate under 5 U.S.C. Chapter 75 and 5 C.F.R Part 752, or any other applicable statutes and regulations; (2) civil penalties under the False Claims Act, 31 U.S.C. 3729-3731 or any other applicable statutory authority; and (3) criminal penalties under 18 U.S.C. 286, 287, 1001, and 1002, or any other applicable statutory authority.

Administrative Wage Garnishment: If you do not pay or take other action to resolve your debt with the United States government, and your debt is submitted to the U.S. Department of the Treasury for continued collection, your wages may be subject to garnishment. Before garnishing your wages, you will be provided a separate notice and additional opportunity to respond to the garnishment action.

Denial of Future Federal Loans and Privileges: If your delinquent debt with the United States government is reported to a credit bureau, your credit rating could be adversely affected. In addition, delinquency is a bar to obtaining Federal loans and other privileges. Except in limited circumstances, Federal agencies and their lenders are prohibited from approving your application for Federal direct, insured, or guaranteed loans until you resolve your outstanding delinquent debt.

EXHIBIT 

Bankruptcy: If you have filed a petition for bankruptcy and the automatic bankruptcy stay is in effect, please notify the Centralized Receivables Service so that collection efforts on your account can be terminated. Please notify us of the stay by sending a copy of your filed and approved bankruptcy petition to:

Federal Communications Commission
Office of the Managing Director
Revenue & Receivables Operation
P.O. Box 970014
St. Louis, MO 63197-0014

Waiver Process: Under sections 1.1159 and 1.1166 of the Commission's rules, a request for a waiver of a regulatory fee with a petition to defer payment, properly supported by the required documentation, must be filed with the Secretary, Federal Communications Commission, Attention: Managing Director, 445 12th St, SW, Washington, D.C. 20554 by mailing or otherwise delivering a hard copy of the documents to Office of the Secretary.

EXHIBIT G

PAYMENT OPTIONS

You have the following options to make full payment of the amount due:

Pay.Gov eBilling: Make an on-line payment 24 hours a day/7 days a week using your checking/savings account or debit card at the Federal Government's secure Pay.gov website:



*eBilling: <https://pay.gov/public/accesscode/>
Use Access Code: 6888559346

*Contact CRS at 1-855-549-4284 to receive your Security Answer if it is unknown.

Payment by Phone: Make a payment by calling 1-855-549-4284 between the hours of 7 AM and 7 PM Central Time, Monday through Friday, excluding Holidays. Please have your checking/savings account or debit card information available before calling.

Payment by Wire Transfer: Make an immediate payment through your financial institution via the Federal Reserve Bank's Fedwire system. Please follow the Fedwire Instructions page or contact the Centralized Receivables Service for more information on payment by Wire Transfer.

Contact the Centralized Receivables Service at 1-855-549-4284
with any questions about this invoice or available payment options.

EXHIBIT *G*

Fedwire Instructions

Please provide the following instructions to your Financial Institution for the remittance of Fedwire payments to Federal Communications Commission, Office of the Managing Director, Revenue & Receivables Operation.

Fedwire Field Tag	Fedwire Field Name	Required Information
{1510}	Type/Subtype	1000
{2000}	Amount	
{3400}	Receiver ABA routing number *	021030004
{3400}	Receiver ABA short name	TREAS NYC
{3600}	Business Function Code	CTR (or CTP)
{4200}	Beneficiary Identifier (account number)	327000001003
{4200}	Beneficiary Name	Revenue & Receivables Operation
{5000}	Originator	SIMPLE VOIP LLC
{6000}	Originator to Beneficiary Information - Line 1	11610046804
{6000}	Originator to Beneficiary Information - Line 2	FCC R19P831843 BRF
{6000}	Originator to Beneficiary Information - Line 3	
{6000}	Originator to Beneficiary Information - Line 4	

* The financial institution address for Treasury's routing number is 33 Liberty Street, New York, NY 10045

Questions regarding these instructions should be directed to CRS at **1-855-549-4284**.

EXHIBIT 

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Federal Communications Commission
Office of the Managing Director
Revenue & Receivables Operation
P.O. Box 970014
St. Louis, MO 63197-0014



PAST DUE NOTICE

Centralized Receivables Service

CRS INVOICE NUMBER:	11610046804
INVOICE DATE:	11/20/2019
DATE OF THIS NOTICE:	12/23/2019
AMOUNT DUE:	\$101,196.52
AGENCY REFERENCE:	FCC_R19P831843_BRF

SIMPLE VOIP LLC
PARK WEST 80 250 PEHLE AVE
STE 200
SADDLE BROOK, NJ 07663

Please disregard this notice if you have already paid your debt(s) in full or contacted us and made other payment arrangements.

According to our records, you have not paid your debt(s) owed to the Federal Communications Commission. Payment is past due, and the total balance due as of the date of this notice is \$101,196.52. This includes principal and accrued interest, administrative costs, and penalties if applicable.

Principal balance: \$80,801.00
Interest at 1% per annum: \$195.27
Penalties: \$20,200.25
Total due: \$101,196.52

This demands payment of a debt owed to the United States for annual regulatory fees. You did not pay the full amount by the published due date, and the unpaid amount is now delinquent. Your debt includes a penalty equal to 25% of the amount not paid.

Federal agencies are generally required to assess interest, administrative costs and penalties on past due amounts. Interest accrues at the annual rate of 1% on any amount outstanding from 09/27/2019. Administrative costs include processing and handling of unpaid balances. A penalty will be assessed at the annual rate of 6% on any amount outstanding after 91 days from 09/27/2019. You can avoid further assessment of any charges, if we receive payment for the above amount immediately.

Your Invoice, dated 11/20/2019, previously notified you of the additional collection actions that may be taken against you if you fail to pay the full amount within 60 days from the date of the Invoice. In addition, we previously notified you of all your rights with respect to the amount owed.

Unless otherwise specified in the prior notice, if you wish to exercise any of your rights, we must receive your request on or before 30 days from the date of this notice.

EXHIBIT *H*

Questions or requests to exercise any of your rights should be directed to the Centralized Receivables Service at 1-855-549-4284, or by writing to the following address:

Federal Communications Commission
Office of the Managing Director
Revenue & Receivables Operation
P.O. Box 970014
St. Louis, MO 63197-0014

Your prompt attention to this matter is appreciated.

CRS Payment Servicing Specialist
1-855-549-4284

Please see the PAYMENT OPTIONS page.

EXHIBIT *H*

PAYMENT OPTIONS

You have the following options to make full payment of the amount due:

Pay.Gov eBilling: Make an on-line payment 24 hours a day/7 days a week using your checking/savings account or debit card at the Federal Government's secure Pay.gov website:



*eBilling: <https://pay.gov/public/accesscode/>
Use Access Code: 6888559346

*Contact CRS at 1-855-549-4284 to receive your Security Answer if it is unknown.

Payment by Phone: Make a payment by calling 1-855-549-4284 between the hours of 7 AM and 7 PM Central Time, Monday through Friday, excluding Holidays. Please have your checking/savings account or debit card information available before calling.

Payment by Wire Transfer: Make an immediate payment through your financial institution via the Federal Reserve Bank's Fedwire system. Please follow the Fedwire Instructions page or contact the Centralized Receivables Service for more information on payment by Wire Transfer.

Contact the Centralized Receivables Service at 1-855-549-4284
with any questions about this invoice or available payment options.

EXHIBIT H

Fedwire Instructions

Please provide the following instructions to your Financial Institution for the remittance of Fedwire payments to Federal Communications Commission, Office of the Managing Director, Revenue & Receivables Operation.

Fedwire Field Tag	Fedwire Field Name	Required Information
{1510}	Type/Subtype	1000
{2000}	Amount	
{3400}	Receiver ABA routing number *	021030004
{3400}	Receiver ABA short name	TREAS NYC
{3600}	Business Function Code	CTR (or CTP)
{4200}	Beneficiary Identifier (account number)	827000001003
{4200}	Beneficiary Name	Revenue & Receivables Operation
{5000}	Originator	SIMPLE VOIP LLC
{6000}	Originator to Beneficiary Information - Line 1	11610046804
{6000}	Originator to Beneficiary Information - Line 2	FCC_R19P831843_BRF
{6000}	Originator to Beneficiary Information - Line 3	
{6000}	Originator to Beneficiary Information - Line 4	

* The financial institution address for Treasury's routing number is 33 Liberty Street, New York, NY 10045

Questions regarding these instructions should be directed to CRS at **1-855-549-4284**.

EXHIBIT *H*

North American Numbering Plan (NANP)

Invoice

c/o **Welch** LLP®

Billing and Collection Agent
P.O. Box 745466
Atlanta, GA 30374-5466
www.nanpfund.com

Bill To: Simple Voip LLC
Park West 80 250 Pehle Ave
Ste 200
Saddle Brook, NJ 07663
USA

FCC Filer ID	Invoice No.	Invoice Date	Date Due
831843	IN103411	Sep 12, 2019	Oct 15, 2019

Description	Amount
Annual fee for the Numbering Administration costs in North America for October 2019 to September 2020	2,314.42 USD

To avoid interest charges payment must be received by October 15, 2019

Please include your FCC Filer ID on your payment

See legal notice and payment options on the following pages

The payment remittance address and the electronic payment information has changed. Please review page 3 of this invoice and update your records accordingly to ensure your payment is received.

For billing enquiries, questions or concerns, please call 613-760-4512 or visit our website at www.nanpfund.com

Payable To: North American Numbering Plan c/o Welch LLP P.O. Box 745466 Atlanta, GA 30374-5466	Net Balance	\$2,314.42 USD
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See next page...

EXHIBIT I

North American Numbering Plan (NANP)**c/o Welch LLP[®]**Billing and Collection Agent
P.O. Box 745466
Atlanta, GA 30374-5466
www.nanpfund.com**DEMAND NOTICE**FCC Filer ID: 831843
PAGE: 1
DATE: Oct 16, 2019Simple Voip LLC
Park West 80 250 Pehle Ave
Ste 200
Saddle Brook, NJ 07663
USA**REMIT TO ADDRESS:**North American Numbering Plan
c/o Welch LLP
P.O. Box 745466
Atlanta, GA 30374-5466

DOCUMENT NUMBER	DOCUMENT DATE	Type	REFERENCE/APPLIED NUMBER	DUE DATE	AMOUNT
IN103411	Sep 12, 2019	IN		Oct 15, 2019	2,314.42

The payment remittance address and the electronic payment information has changed. Please review page 3 of this notice and update your records accordingly to ensure your payment is received.

PLEASE INCLUDE YOUR FCC FILER ID ON YOUR PAYMENT***Please see payment options on the following page -->**

IN - Invoice CR - Credit Note IT - Interest Payable	PY - Applied Receipt AD - Adjustment PI - Prepayment	UC - Unapplied Cash RF - Refund	Total:	2,314.42
1 - 30 DAYS O/DUE	31 - 60 DAYS O/DUE	61 - 90 DAYS O/DUE	OVER 90 DAYS O/DUE	
2,314.42	0.00	0.00	0.00	

EXHIBIT I

North American Numbering Plan (NANP)

c/o **Welch** LLP®

Billing and Collection Agent
P.O. Box 745466
Atlanta, GA 30374-5466
www.nanpfund.com

STATEMENT

FCC Filer ID: 831843
PAGE: 1
DATE: Nov 13, 2019

Simple Voip LLC
Park West 80 250 Pehle Ave
Ste 200
Saddle Brook, NJ 07663
USA

REMIT TO ADDRESS:

North American Numbering Plan
c/o Welch LLP
P.O. Box 745466
Atlanta, GA 30374-5466

DOCUMENT NUMBER	DOCUMENT DATE	Type	REFERENCE/APPLIED NUMBER	DUE DATE	AMOUNT
IN103411	Sep 12, 2019	IN		Oct 15, 2019	2,314.42
<p>The payment remittance address and the electronic payment information has changed. Please review page 2 of this statement and update your records accordingly to ensure your payment is received.</p>					

Please see reverse for payment options and contact information →

IN - Invoice	PY - Applied Receipt	UC - Unapplied Cash	Total: 2,314.42
CR - Credit Note	AD - Adjustment	RF - Refund	
IT - Interest Payable	PI - Prepayment		
1 - 30 DAYS O/DUE	31 - 60 DAYS O/DUE	61 - 90 DAYS O/DUE	OVER 90 DAYS O/DUE
2,314.42	0.00	0.00	0.00

EXHIBIT I

North American Numbering Plan (NANP)

Interest

c/o **Welch LLP**

Billing and Collection Agent

P.O. Box 745466

Atlanta, GA 30374-5466

www.nanpfund.com

Bill To: Simple Voip LLC
Park West 80 250 Pehle Ave
Ste 200
Saddle Brook, NJ 07663
USA

FCC Filer ID	Invoice No.	Invoice Date	Date Due
831843	INT22462	Dec 12, 2019	Jan 12, 2020

Description	Amount
	16.55 USD

To avoid interest charges payment must be received by January 12, 2020

Please include your FCC Filer ID on your payment

See legal notice and payment options on the following pages

For billing enquiries, questions or concerns, please call 613-760-4512 or visit our website at www.nanpfund.com

Payable To: North American Numbering Plan
c/o Welch LLP
P.O. Box 745466
Atlanta, GA 30374-5466

Balance 16.55 USD

See next page...

EXHIBIT I

North American Numbering Plan (NANP)

c/o Welch LLP®

Billing and Collection Agent
P.O. Box 745466
Atlanta, GA 30374-5466
www.nanpfund.com

STATEMENT

FCC Filer ID: 831843
PAGE: 1
DATE: Dec 13, 2019

Simple Voip LLC
Park West 80 250 Pehle Ave
Ste 200
Saddle Brook, NJ 07663
USA

REMIT TO ADDRESS:

North American Numbering Plan
c/o Welch LLP
P.O. Box 745466
Atlanta, GA 30374-5466

DOCUMENT NUMBER	DOCUMENT DATE	Type	REFERENCE/APPLIED NUMBER	DUE DATE	AMOUNT
IN103411	Sep 12, 2019	IN		Oct 15, 2019	2,314.42
INT22462	Dec 12, 2019	IT		Jan 12, 2020	16.55

The payment remittance address and the electronic payment information has changed.
Please review page 2 of this statement and update your records accordingly to ensure your
payment is received.

Please see reverse for payment options and contact information -->

IN - Invoice
CR - Credit Note
IT - Interest Payable

PY - Applied Receipt
AD - Adjustment
PI - Prepayment

UC - Unapplied Cash
RF - Refund

Total: 2,330.97

1 - 30 DAYS O/DUE

0.00

31 - 60 DAYS O/DUE

2,314.42

61 - 90 DAYS O/DUE

0.00

OVER 90 DAYS O/DUE

0.00

EXHIBIT I

North American Numbering Plan (NANP)

Credit Notec/o **Welch LLP**

Billing and Collection Agent

P.O. Box 745466

Atlanta, GA 30374-5466

www.nanpfund.com

Bill To: Simple Voip LLC
 Park West 80 250 Pehle Ave
 Ste 200
 Saddle Brook, NJ 07663
 USA

FCC Filer ID	Invoice No.	Invoice Date	Date Due
831843	CN008829	Mar 12, 2021	Mar 12, 2021

Description	Amount
Adjustment to 2019 annual fee for the cost of Numbering Administration in North America	(1,795.56) USD
Adjustment to 2018 annual fee for cost of Numbering Administration in North America	(25.00) USD

*****THIS IS A CREDIT NOTE - PLEASE DO NOT PAY*****

For billing enquiries, questions or concerns, please call 613-760-4512 or visit our website at www.nanpfund.com

Payable To: North American Numbering Plan c/o Welch LLP P.O. Box 745466 Atlanta, GA 30374-5466	Total	(1,820.56) USD
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See next page...

EXHIBIT J

Proof of Dispute Resolution

DMS Case ID: 35826705

Client Entity Number:

CSNG Account ID: 13903237

Client Reference Number: IN103411B

Debtor Name: Simple Voip LLC

Principal Amount: \$ 510.41

TIN#:

Attachments: Invoice and corresponding email

Demand notices (statements of account)

Note that the original invoice dated September 12, 2019 was for \$2,314.42. A credit note was prepared in March 2021 to reduce the amount of the bill by \$1,820.56, leaving a balance owing of \$493.86 plus interest of \$16.55.

Attached is a statement of account showing these details, as well as the emails, invoice, demand notice, statements and credit note sent to the company, in order by date.

EXHIBIT J

